ABSTRACT OF THE DISCLOSURE

Image encoding apparatus 10 according to the present invention is an image encoding apparatus 10 for dividing image signals into blocks, performing an orthogonal transform of each block, reading resultant orthogonal transform coefficients to obtain a coefficient string, and performing entropy coding, which has block selector 14 for selecting a size of a block for the orthogonal transform, out of a plurality of blocks of different sizes; coefficient string divider 12 for, when a block of a size larger than a minimum size is selected by block selector 14, dividing a coefficient string in the block into a plurality of coefficient strings of a length equal to that of a coefficient string in a block of the minimum size; and encoder 13 for performing entropy coding adapted to the coefficient string in the block of the minimum size. This substantializes the image encoding apparatus capable of achieving efficient entropy coding in the orthogonal transform of variable sizes.